



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Principal Office: 2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

Utility Address: 2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LEE A. BABCOCK

Title: OFFICE MANAGER

Office Address:

2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1195 EXT 324

Fax Number: (715) 389 - 2016

E-mail Address: leeb@tznet.com

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE

Title:

Office Address:

ADDRESS

MARSHFIELD, WI 54449

Telephone:

Fax Number:

E-mail Address: WWW.MEWD.COM

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: DONALD SCHNITZLER**Title:** PRESIDENT**Office Address:**301 S CEDAR AVE
MARSHFIELD, WI 54449**Telephone:** (715) 387 - 4044

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. MICHAEL FOTH**Title:****Office Address:** HAWKINS, ASH, BAPTIE & COMPANY LLP
101 W 29TH STREET
MARSHFIELD, WI 54449**Telephone:** (715) 387 - 1131**Fax Number:****E-mail Address:****Date of most recent audit report:** 2/15/2002**Period covered by most recent audit:** JANUARY 1, 2001 THRU DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH C. PACOVSKY**Title:** UTILITY MANAGER**Office Address:**2000 SOUTH RODDIS AVENUE
P.O. BOX 670
MARSHFIELD, WI 54449**Telephone:** (715) 387 - 1195 EXT 313**Fax Number:****E-mail Address:**

Name of utility commission/committee: MARSHFIELD WATER AND LIGHT COMMISSION

Names of members of utility commission/committee:MR TOM BITNER, TREASURER
MR MICHAEL BLACKWOOD
MR MARVIN DUERR, SECRETARY
MR KEN KRAHN, VICE PRESIDENT
MR DONALD SCHNITZLER, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	19,470,981	18,487,625	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	14,582,934	14,217,499	2
Depreciation Expense (403)	1,534,761	1,491,530	3
Amortization Expense (404-407)	157,596	157,596	4
Taxes (408)	995,895	959,348	5
Total Operating Expenses	17,271,186	16,825,973	
Net Operating Income	2,199,795	1,661,652	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,199,795	1,661,652	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	283,718	232,519	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	283,718	232,519	
Total Income	2,483,513	1,894,171	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,483,513	1,894,171	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	297,567	324,074	14
Amortization of Debt Discount and Expense (428)	19,245	11,980	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	3,101	3,194	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	319,913	339,248	
Net Income	2,163,600	1,554,923	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	30,811,269	29,655,990	20
Balance Transferred from Income (433)	2,163,600	1,554,923	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	9,511	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	404,202	399,644	25
Total Unappropriated Earned Surplus End of Year (216)	32,561,156	30,811,269	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NOW CHECKING	25,485	5
CD'S & REPO'S	25,858	6
LOCAL GOVERNMENT POOLED INVESTMENT FUND	113,398	7
ATC INVESTMENT INCOME	118,557	8
MISCELLANEOUS	420	9
Total (Acct. 419):	283,718	
Miscellaneous Nonoperating Income (421):		
NONE		10
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		11
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		12
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		13
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
WRITE OFF RESCO CERTIFICATES	9,511	14
Total (Acct. 435)--Debit:	9,511	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DIVIDEND PAID TO CITY OF MARSHFIELD	404,202	16
Total (Acct. 439)--Debit:	404,202	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,746,495	16,724,486	0	0	19,470,981	1
Less: interdepartmental sales	669	108,590	0	0	109,259	2
Less: interdepartmental rents	0	107,665		0	107,665	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	59	17,408			17,467	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	2,745,767	16,490,823	0	0	19,236,590	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	469,721	38,334	508,055	1
Electric operating expenses	746,318	72,168	818,486	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	51,583	22,021	73,604	8
Electric utility plant accounts	186,878	80,111	266,989	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	2,895	556	3,451	13
Accum. prov. for depreciation of electric plant	43,330	9,266	52,596	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	225,617	(225,617)	0	18
All other accounts	9,328	3,161	12,489	19
Total Payroll	1,735,670	0	1,735,670	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	56,250,164	53,077,087	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	15,331,018	14,070,106	2
Net Utility Plant	40,919,146	39,006,981	
Utility Plant Acquisition Adjustments (117-118)	132,092	136,984	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	41,051,238	39,143,965	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,607,404	9,511	8
Special Funds (125-128)	1,746,852	3,608,140	9
Total Other Property and Investments	3,354,256	3,617,651	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	140,129	227,871	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	6,934	6,612	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,171,331	1,326,617	15
Other Accounts Receivable (143)	71,952	44,970	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	425,506	385,367	18
Materials and Supplies (151-163)	570,335	530,476	19
Prepayments (165)	1,182	1,824	20
Interest and Dividends Receivable (171)	65,748	18,655	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,453,117	2,542,392	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	69,558	88,803	24
Other Deferred Debits (182-186)	458,080	553,587	25
Total Deferred Debits	527,638	642,390	
Total Assets and Other Debits	47,386,249	45,946,398	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	32,561,156	30,811,269	28
Total Proprietary Capital	32,561,156	30,811,269	
LONG-TERM DEBT			
Bonds (221-222)	4,820,000	5,900,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,820,000	5,900,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,729,793	1,634,873	33
Payables to Municipality (233)	359,684	293,851	34
Customer Deposits (235)	50,559	53,553	35
Taxes Accrued (236)	775,933	775,933	36
Interest Accrued (237)	33,464	39,548	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	29,583	32,698	40
Miscellaneous Current and Accrued Liabilities (242)	305,546	294,899	41
Total Current and Accrued Liabilities	3,284,562	3,125,355	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,901,723	2,305,711	43
Other Deferred Credits (253)	446,790	330,937	44
Total Deferred Credits	2,348,513	2,636,648	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,372,018	3,473,126	49
Total Liabilities and Other Credits	47,386,249	45,946,398	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	18,376,786	0	0	36,532,937	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	17,761			1,322,680	7
Total Utility Plant	18,394,547	0	0	37,855,617	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,190,882	0	0	11,137,368	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)				2,768	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,190,882	0	0	11,140,136	
Net Utility Plant	14,203,665	0	0	26,715,481	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	3,833,322	10,234,362			14,067,684	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	363,968	1,170,793			1,534,761	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,789				15,789	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION & TOOLS CLE	51,013	112,606			163,619	9
Salvage	2,668	133,853			136,521	10
Other credits (specify):						11
SEE FOOTNOTES FOR DETAIL	2,000	64,614			66,614	12
Total credits	435,438	1,481,866	0	0	1,917,304	13
Debits during year						14
Book cost of plant retired	73,293	469,203			542,496	15
Cost of removal	4,585	109,657			114,242	16
Other debits (specify):						17
					0	18
Total debits	77,878	578,860	0	0	656,738	19
Balance End of Year	4,190,882	11,137,368	0	0	15,328,250	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	89,833				89,833	89,833	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			401,058		401,058	368,095	3
Total Electric Utility					490,891	457,928	

Account	Total End of Year	Amount Prior Year	
Electric utility total	490,891	457,928	1
Water utility (154)	79,444	72,548	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	570,335	530,476	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 Series Bond Discount - Water	9,256	428	0	1
1993 Series Bond Discount - Electric	9,989	428	69,558	2
Total			69,558	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	12/01/1990	12/01/2004	6.83%	0	1
ELECTRIC REVENUE BOND	10/01/1993	12/01/2013	4.82%	4,820,000	2
Total Bonds (Account 221):				4,820,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,820,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	775,933	1
Accruals:		
Charged water department expense	393,355	2
Charged electric department expense	610,426	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,003,781	
Taxes paid during year:		
County, state and local taxes	775,933	6
Social Security taxes	106,365	7
PSC Remainder Assessment	23,611	8
Other (explain):		
GROSS RECEIPTS TAX	97,872	9
Total payments and other debits	1,003,781	
Balance end of year	775,933	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Electric Revenue Bond - 1993	20,706	247,471	248,475	19,702	2
Water Revenue Bond - 1990	4,554	50,096	54,650	0	3
Subtotal	25,260	297,567	303,125	19,702	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	14,288	3,101	3,627	13,762	6
Subtotal	14,288	3,101	3,627	13,762	
Total	39,548	300,668	306,752	33,464	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,923,768	1,549,358	0	0	0	3,473,126	1
Add credits during year:							
For Services	99,790	793,226				893,016	2
For Mains	5,876					5,876	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,029,434	2,342,584	0	0	0	4,372,018	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
AMERICAN TRANSMISSION COMPANY	1,607,404	2
Total (Acct. 124):	1,607,404	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND	976,218	3
Total (Acct. 125):	976,218	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION	150,000	4
Total (Acct. 126):	150,000	
Other Special Funds (128):		
LOCAL GOVERNMENT POOLED INVESTMENT FUND	620,634	5
Total (Acct. 128):	620,634	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	216,042	9
Electric	955,289	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,171,331	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	47,403	14
Other (specify):		
EWS BILLS AND OTHER A/R	24,549	15
Total (Acct. 143):	71,952	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE	16,633	16
WATER RECEIVABLE	49,441	17
SEWER CHARGE A/R	359,432	18
Total (Acct. 145):	425,506	
Prepayments (165):		
CHICAGO & NORTHWESTERN LEASE	1,182	19
Total (Acct. 165):	1,182	
Extraordinary Property Losses (182):		
DEMOLITION COSTS AND UNDEPRECIATED BALANCE ON POWER PLANT	304,715	20
Total (Acct. 182):	304,715	
Preliminary Survey and Investigation Charges (183):		
COMMUNICATION UTILITY	28,443	21
FUTURE WELL INVESTIGATION	55,207	22
Total (Acct. 183):	83,650	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ELECTRIC RETIREMENT JOB ORDERS	68,377	25
WATER RETIREMENT JOB ORDERS	1,338	26
Total (Acct. 186):	69,715	
Payables to Municipality (233):		
SEWAGE PAYABLE	359,684	27
Total (Acct. 233):	359,684	
Other Deferred Credits (253):		
DEMAND SIDE MANAGEMENT PROGRAM/PUBLIC BENEFITS	444,437	28
EMISSION ALLOWANCES	2,353	29
Total (Acct. 253):	446,790	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	17,825,436	35,903,198	0	0	53,728,634	1
Materials and Supplies	75,996	474,409	0	0	550,405	2
Other (specify):						
UTILITY PLANT ACQUISITION ADJUSTMENT		134,538			134,538	3
Less Average:						
Reserve for Depreciation	4,012,102	10,685,865	0	0	14,697,967	4
Customer Advances for Construction	980,695	1,123,022			2,103,717	5
Contributions in Aid of Construction	1,976,601	1,945,971	0	0	3,922,572	6
Other (specify):						
NONE					0	7
Average Net Rate Base	10,932,034	22,757,287	0	0	33,689,321	
Net Operating Income	660,012	1,539,783	0	0	2,199,795	8
Net Operating Income as a percent of						
Average Net Rate Base	6.04%	6.77%	N/A	N/A	6.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	31,686,212	3
Other (Specify):		4
Total Average Proprietary Capital	31,686,212	
Net Income		
Net Income	2,163,600	5
Percent Return on Proprietary Capital	6.83%	

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:**

1. Acquisitions.NONE

2. Leaseholder changes.NONE

3. Extensions of service.NONE

4. Estimated changes in revenues due to rate changes.NONE

5. Obligations incurred or assumed, excluding commercial paper.NONE

6. Formal proceedings with the Public Service Commission.NONE

7. Any additional matters.

Pursuant to Order 05-EI-125, the City of Marshfield, as an electric public utility, was authorized to purchase membership interest in ATC (American Transmission Company) and corresponding shares in ATC Management, Inc., up to an amount equal to the value of its prorated shares based on firm electric usage in this state in 1999. As of the end of 2001, this investment amounted to \$1,607,404.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

OTHER CREDITS:

WATER - proceeds from sale of vehicles \$2000

ELECTRIC - 1. Proceeds from sale of vehicles \$10,516

2. M-33/M-34 common facilities credit \$9,429

3. OVERHEAD CONDUCTORS AND DEVICES (ACCT 365): \$44,669 of conductor was retired in error in 2000, and was added back to plant and accumulated depreciation in 2001.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Remaining balance of 1990 Series Bond Discount - Water was written off in 2001, since bonds were paid off in full in 2001.

Bonds (Accts. 221 and 222) (Page F-14)

Water revenue bonds were fully paid off in 2001

Interest Accrued (Acct. 237) (Page F-17)

In November, scheduled payments of interest and principal on the water bonds were paid, and also the remaining balance on these bonds. Monthly accruals were necessary to record the interest expense through November. The accruals were reversed when the payment of the interest was made.

Balance Sheet End-of-Year Account Balances (Page F-19)

AUTHORIZATION DATES:

EXTRAORDINARY PROPERTY LOSSES (ACCT 182):

Demolition costs and undepreciated balance on power plant - Authorized 12/30/97, to begin in 1999, with amortization through 2003.

MISCELLANEOUS DEFERRED DEBITS (ACCT 186):

CAD System - Electric & Water - Authorized 2/13/98, to begin in 1997, fully amortized at the end of 2001.

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

RESPONSES FOR PSC'S REQUEST FOR ADDITIONAL INFORMATION ON 2001 ANNUAL REPORT

Numbers correspond with questions from 12/26/02 PSC e-mail.

1. ELECTRIC RECEIVABLE (\$16,633) - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding electric bills at 12/31/01.

WATER RECEIVABLE (\$49,441) - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding water bills at 12/31/01.

SEWER CHARGE A/R (\$359,432) - We provide billing services for the City's Wastewater Department. Amounts billed to the Wastewater customers are recorded as a receivable and a corresponding payable. The amount in the Sewer Charge A/R account is the amount billed to Wastewater customers but not received at 12/31/01. The amount in the Sewage Payable account (account 233) is the amount owed to the City's Wastewater Department at 12/31/01 by the Wastewater customers.

2. The amounts in the additions column on page E-6 that are over \$100,000 are all in the Distribution Plant accounts, and are as follows:

Poles, Towers, and Fixtures (364) - This includes the installed cost of the poles, towers, and fixtures that were capitalized in 2001. These costs are supported by continuing property records.

Overhead Conductor and Devices (365) - This includes the installed cost of the overhead conductor and devices that were capitalized in 2001. These costs are supported by continuing property records.

Underground Conduit (366) - This includes the installed cost of the underground conduit that was capitalized in 2001. These costs are supported by continuing property records.

Underground Conductors and Devices (367) - This includes the installed cost of the underground conductor and devices that were capitalized in 2001. These costs are supported by continuing property records.

Line Transformers (368) - This includes the installed cost of the line transformers that were purchased in 2001. These costs are supported by continuing property records.

Services (369) - This includes the installed cost of the services that were capitalized in 2001. These costs are supported by continuing property records.

Dear Mr. Babcock:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting

FINANCIAL SECTION FOOTNOTES

related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed description of the \$16,633 reported in Account 145 and the \$49,441 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. As directed in item number 3 of the head notes of the Electric Utility Plant in Service schedule on page E-6, please provide detailed explanations of any additions or retirements over \$100,000 not supported by statistical schedules. The explanation provided stating "All additions and retirements on pages E-6 and E-7 are normal and regular purchases and retirements" is not enough detail.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Identification and Ownership (Page iv)

The utility was founded in 1904, but the exact day and month are not known.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,723,347	1
Total Sales of Water	2,723,347	
Other Operating Revenues		
Forfeited Discounts (470)	2,251	2
Miscellaneous Service Revenues (471)	2,554	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	18,343	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,148	
Total Operating Revenues	2,746,495	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	68,373	8
Pumping Expenses (620-633)	159,529	9
Water Treatment Expenses (640-652)	180,969	10
Transmission and Distribution Expenses (660-678)	474,550	11
Customer Accounts Expenses (901-905)	58,859	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	394,766	14
Total Operation and Maintenance Expenses	1,337,046	
Other Operating Expenses		
Depreciation Expense (403)	363,968	15
Amortization Expense (404-407)	0	16
Taxes (408)	385,469	17
Total Other Operating Expenses	749,437	
Total Operating Expenses	2,086,483	
NET OPERATING INCOME	660,012	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	6,503	302,993	1,131,314	4
Commercial	719	249,927	609,459	5
Industrial	22	122,527	231,544	6
Total Metered Sales to General Customers (461)	7,244	675,447	1,972,317	
Private Fire Protection Service (462)	93		83,290	7
Public Fire Protection Service (463)	1		586,663	8
Other Sales to Public Authorities (464)	53	31,455	80,408	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	218	669	12
Total Sales of Water	7,393	707,120	2,723,347	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	586,663	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	586,663	
Forfeited Discounts (470):		
Customer late payment charges	2,251	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,251	
Miscellaneous Service Revenues (471):		
RECONNECTION FEE	2,554	7
Total Miscellaneous Service Revenues (471)	2,554	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	18,343	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	18,343	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	8,798	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	16,500	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	3,693	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	39,382	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	68,373	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	11,050	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	87,195	17
Pumping Labor and Expenses (624)	23,405	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	6,362	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	4,101	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	27,416	25
Total Pumping Expenses	159,529	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	13,921	26
Chemicals (641)	63,413	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	67,261	28
Miscellaneous Expenses (643)	19,952	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	2,243	32
Maintenance of Water Treatment Equipment (652)	14,179	33
Total Water Treatment Expenses	180,969	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	39,379	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	28,910	36
Meter Expenses (663)	5,437	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	71,133	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	33,409	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,531	43
Maintenance of Transmission and Distribution Mains (673)	193,941	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	53,607	46
Maintenance of Meters (676)	11,694	47
Maintenance of Hydrants (677)	26,509	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	474,550	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,199	50
Meter Reading Labor (902)	13,452	51
Customer Records and Collection Expenses (903)	42,149	52
Uncollectible Accounts (904)	59	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	58,859	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	107,154	56
Office Supplies and Expenses (921)	11,837	57
Administrative Expenses Transferred--Credit (922)	10,379	58
Outside Services Employed (923)	20,555	59
Property Insurance (924)	4,294	60
Injuries and Damages (925)	15,671	61
Employee Pensions and Benefits (926)	114,748	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	23,228	65
Rents (931)	107,658	66
Maintenance of General Plant (932)	0	67
Total Administrative and General Expenses	394,766	
Total Operation and Maintenance Expenses	1,337,046	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		355,627	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	2
Net property tax equivalent		347,741	
Social Security		34,322	3
PSC Remainder Assessment	RATIO OF ELECT & WATER PRIOR YR REVENUE	3,406	4
Other (specify): NONE			5
Total tax expense		385,469	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215140				3
County tax rate	mills		6.127620				4
Local tax rate	mills		11.154030				5
School tax rate	mills		8.473460				6
Voc. school tax rate	mills		1.773720				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.743970				10
Less: state credit	mills		1.333440				11
Net tax rate	mills		26.410530				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.154030				14
Combined School Tax Rate	mills		10.247180				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.401210				17
Total Tax Rate	mills		27.743970				18
Ratio of Local and School Tax to Total	dec.		0.771382				19
Total tax net of state credit	mills		26.410530				20
Net Local and School Tax Rate	mills		20.372618				21
Utility Plant, Jan. 1	\$	17,277,110	17,277,110				22
Materials & Supplies	\$	72,548	72,548				23
Subtotal	\$	17,349,658	17,349,658				24
Less: Plant Outside Limits	\$	1,595,001	1,595,001				25
Taxable Assets	\$	15,754,657	15,754,657				26
Assessment Ratio	dec.		0.929564				27
Assessed Value	\$	14,644,962	14,644,962				28
Net Local & School Rate	mills		20.372618				29
Tax Equiv. Computed for Current Year	\$	298,356	298,356				30
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	355,627					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	267,680		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	418,090		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,104,719		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,790,489	0	
PUMPING PLANT			
Land and Land Rights (320)	10,733		12
Structures and Improvements (321)	333,441		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	248,681	34,794	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	127,455		20
Total Pumping Plant	720,310	34,794	
WATER TREATMENT PLANT			
Land and Land Rights (330)	62,324		21
Structures and Improvements (331)	3,826,913		22
Water Treatment Equipment (332)	833,525		23
Total Water Treatment Plant	4,722,762	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,308		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			267,680	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			418,090	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,104,719	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,790,489	
PUMPING PLANT				
Land and Land Rights (320)			10,733	12
Structures and Improvements (321)			333,441	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,762		277,713	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			127,455	20
Total Pumping Plant	5,762	0	749,342	
WATER TREATMENT PLANT				
Land and Land Rights (330)			62,324	21
Structures and Improvements (331)			3,826,913	22
Water Treatment Equipment (332)			833,525	23
Total Water Treatment Plant	0	0	4,722,762	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,308	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,176,746		26
Transmission and Distribution Mains (343)	5,257,520	853,888	27
Fire Mains (344)	0		28
Services (345)	1,442,083	93,881	29
Meters (346)	640,640	56,973	30
Hydrants (348)	793,540	112,938	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,312,837	1,117,680	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	211,472	17,523	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	115,641	5,405	39
Laboratory Equipment (395)	7,818		40
Power Operated Equipment (396)	218,815		41
Communication Equipment (397)	173,943	590	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	727,689	23,518	
Total utility plant in service directly assignable	17,274,087	1,175,992	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	17,274,087	1,175,992	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,176,746	26
Transmission and Distribution Mains (343)	19,558		6,091,850	27
Fire Mains (344)			0	28
Services (345)	1,712		1,534,252	29
Meters (346)	25,858		671,755	30
Hydrants (348)	5,965		900,513	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	53,093	0	10,377,424	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			228,995	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	7,230		113,816	39
Laboratory Equipment (395)			7,818	40
Power Operated Equipment (396)	7,208		211,607	41
Communication Equipment (397)			174,533	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	14,438	0	736,769	
Total utility plant in service directly assignable	73,293	0	18,376,786	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	73,293	0	18,376,786	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	208,434	2.22%	12,125	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	140,885	1.18%	19,885	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	349,319		32,010	
PUMPING PLANT				
Structures and Improvements (321)	171,159	2.86%	10,670	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	84,546	3.03%	11,581	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	44,029	3.03%	5,608	15
Total Pumping Plant	299,734		27,859	
WATER TREATMENT PLANT				
Structures and Improvements (331)	670,841	2.00%	95,673	16
Water Treatment Equipment (332)	211,177	2.86%	20,577	17
Total Water Treatment Plant	882,018		116,250	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	352,107	2.16%	25,888	19
Transmission and Distribution Mains (343)	698,998	0.70%	73,771	20
Fire Mains (344)	0			21
Services (345)	444,987	2.00%	37,204	22
Meters (346)	256,087	3.52%	32,810	23
Hydrants (348)	125,871	1.40%	16,941	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,878,050		186,614	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					220,559	4
315					0	5
316					160,770	6
317					0	7
	0	0	0	0	381,329	
321		310			181,519	8
322					0	9
323					0	10
324					0	11
325	5,762	150			90,215	12
326					0	13
327					0	14
328					49,637	15
	5,762	460	0	0	321,371	
331					766,514	16
332					231,754	17
	0	0	0	0	998,268	
341					0	18
342					377,995	19
343	19,558	2,635	11		750,587	20
344					0	21
345	1,712	580			479,899	22
346	25,858		286		263,325	23
348	5,965	910	1,771		137,708	24
349					0	25
	53,093	4,125	2,068	0	2,009,514	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	120,657	15.00%	29,849	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	71,088	5.94%	6,654	31
Laboratory Equipment (395)	4,403	6.67%	453	32
Power Operated Equipment (396)	101,671	10.00%	17,051	33
Communication Equipment (397)	126,382	7.14%	16,030	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	424,201		70,037	
Total accum. prov. directly assignable	3,833,322		432,770	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,833,322		 432,770	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392					150,506	29
393					0	30
394	7,230		600		71,112	31
395					4,856	32
396	7,208				111,514	33
397					142,412	34
397.1					0	35
398					0	36
399					0	37
	14,438	0	600	0	480,400	
	73,293	4,585	2,668	0	4,190,882	
					0	38
	73,293	4,585	2,668	0	4,190,882	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			65,547	65,547	1
February			59,365	59,365	2
March			62,849	62,849	3
April			61,558	61,558	4
May			65,998	65,998	5
June			65,601	65,601	6
July			76,167	76,167	7
August			70,762	70,762	8
September			63,392	63,392	9
October			60,678	60,678	10
November			58,051	58,051	11
December			60,547	60,547	12
Total annual pumpage	0	0	770,515	770,515	
Less: Water sold				707,120	13
Volume pumped but not sold				63,395	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				2,924	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,924	19
Volume pumped but unaccounted for				60,471	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,219	23
Date of maximum: 8/16/2001					24
Cause of maximum:					25
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,621	26
Date of minimum: 12/18/2001					27
Total KWH used for pumping for the year				1,891,525	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1 SOUTH SIDE	01	57	24	0	Yes	1
#2 SOUTH SIDE	02	60	22	0	Yes	2
#4 SOUTH SIDE	04	58	18	0	Yes	3
#5 SOUTH SIDE	05	57	20	0	Yes	4
#6 SOUTH SIDE	06	62	16	0	Yes	5
#8 PARK	08	59	18	0	Yes	6
#10 PARK	10	62	16	0	Yes	7
#13 NORTH SIDE	13	93	18	0	Yes	8
#15 NORTH SIDE	15	94	24	0	Yes	9
#17 NORTH SIDE	17	59	24	0	Yes	10
#18 NORTH SIDE	18	56	26	0	Yes	11
#19 NORTHEAST	19	61	26	0	Yes	12
#20 NORHTEAST	20	63	26	0	Yes	13
#21 NORTH SIDE	21	85	18	0	Yes	14
#22 NORTH SIDE	22	90	18	0	Yes	15

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	13	1
Location	SOUTH SIDE	PARK	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1966	1962	1948	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	214	410	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U. S. MOTOR	U. S. MOTOR	10
Year Installed	1966	1962	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	15	17	18	14
Location	NORTH SIDE	NORTH SIDE	NORTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	AMERICAN TUR.	LAYNE	18
Year Installed	1948	1992	1964	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	250	375	320	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U. S. MOTOR	23
Year Installed	1948	1992	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	60	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	19	2	20	1
Location	NORTHEAST	SOUTH SIDE	NORTHEAST	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	POMONA	LAYNE	5
Year Installed	1986	1946	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	163	400	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	GENERAL ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1997	1946	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	8	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	21	22	4	14
Location	NORTH	NORTH	SOUTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	JACUZZI	POMONA	18
Year Installed	1990	1990	1942	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	350	350	112	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U. S. MOTOR	23
Year Installed	1989	1989	1942	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	10	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	5	6	8	1
Location	SOUTH SIDE	SOUTH SIDE	PARK	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	PAMONA	LAYNE	5
Year Installed	1966	1946	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	440	167	175	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	GENERAL ELECTRIC	U. S. MOTOR	10
Year Installed	1966	1946	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	15	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HUME - 3	HUME AVENUE-2	HUME-1	14
Location	HUME AVE	HUME AVE	HUME AVE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS	FAIRBANKS	FAIRBANKS	18
Year Installed	1969	1969	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,000	1,000	21
Pump Motor or Standby Engine Mfr	CUMMINGS	FAIRBANKS	FAIRBANKS	23
Year Installed	1969	1969	1969	24
Type	DIESEL	ELECTRIC	ELECTRIC	25
Horsepower	125	125	125	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SOUTH SIDE BOOSTER	UPHAM BOOSTER#2	UPHAM BOOSTER#3	1
Location	SOUTH SIDE	UPHAM	UPHAM	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	DELAVAL	5
Year Installed	1995	1998	1961	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	500	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.	MARATHON ELECTRIC	9
Year Installed	1995	1998	1974	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	20	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT	WATER TREATMENT	DUAL WATER TREATMENT-HPZ1	14
Location	MCMILLAN	MCMILLAN	MCMILLAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,150	3,500	520	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22
Year Installed	1990	1990	1990	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	20	200	25	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WATER TREATMENT-LPZ1	WATER TREATMENT-LPZ2	WATER TREATMENT-LPZ3	1
Location	MCMILLAN	MCMILLAN	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1990	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,500	1,500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1990	1990	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	75	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WILDWOOD BOOSTER			14
Location	WILDWOOD			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22
Year Installed	1973			23
Type	ELECTRIC			24
Horsepower	40			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1990	1968	1961	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	200	40	130	9
				10
Total capacity in gallons (actual)	500,000	3,000,000	75,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1923	1959	1992	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	0	9
				10
Total capacity in gallons (actual)	25,000	114,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	0.7200	4.8000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	1,286	0	0	0	1,286	1
M	D	1.000	4,990	0	0	0	4,990	2
M	D	1.500	870	0	0	0	870	3
M	D	2.000	1,311	0	0	0	1,311	4
M	D	4.000	17,364	0	0	0	17,364	5
M	D	6.000	389,294	5,166	4,642	0	389,818	6
M	D	8.000	89,454	2,626	660	0	91,420	7
M	S	8.000	6,622	0	0	0	6,622	8
M	D	10.000	39,020	345	946	0	38,419	9
M	D	12.000	78,722	8,560	230	0	87,052	10
M	D	16.000	17,565	0	0	0	17,565	11
M	D	18.000	7,876	0	0	0	7,876	12
M	S	18.000	15,500	0	0	0	15,500	13
Total Within Municipality			669,874	16,697	6,478	0	680,093	
M	S	8.000	2,800	0	0	0	2,800	14
M	S	12.000	20,573	0	0	0	20,573	15
M	S	16.000	1,250	0	0	0	1,250	16
Total Outside of Municipality			24,623	0	0	0	24,623	
Total Utility			694,497	16,697	6,478	0	704,716	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,172	0	4	0	1,168		1
L	0.625	2,201	0	0	0	2,201		2
M	0.750	1,822	3	24	0	1,801		3
L	0.750	24	0	0	0	24		4
M	1.000	1,655	63	1	0	1,717		5
L	1.000	24	0	0	0	24		6
M	1.250	35	0	0	0	35		7
L	1.250	2	0	0	0	2		8
M	1.500	102	8	0	0	110		9
L	1.500	7	0	0	0	7		10
M	2.000	123	5	0	0	128		11
L	2.000	12	0	0	0	12		12
M	2.500	2	0	0	0	2		13
M	3.000	7	0	0	0	7		14
L	3.000	11	0	0	0	11		15
M	4.000	53	0	0	0	53		16
M	6.000	48	6	0	0	54		17
M	8.000	30	2	0	0	32		18
M	10.000	4	0	0	0	4		19
Total Utility		7,334	87	29	0	7,392	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,871	136	185	32	6,854	660	1
0.750	115	0	14	(43)	58		2
1.000	258	27	11	(3)	271	73	3
1.250	5	0	0	(3)	2	0	4
1.500	79	10	0	2	91	13	5
2.000	90	21	5	(2)	104	28	6
3.000	33	10	6	4	41	25	7
4.000	14	4	4	2	16	10	8
6.000	5	2	0	(1)	6	3	9
Total:	7,470	210	225	(12)	7,443	812	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,400	428	1	8	2	15	6,854	1
0.750	36	22	0	0	0	0	58	2
1.000	116	110	5	8	0	32	271	3
1.250	0	1	0	0	0	1	2	4
1.500	1	64	3	6	0	17	91	5
2.000	0	67	4	15	1	17	104	6
3.000	0	19	5	5	0	12	41	7
4.000	0	4	3	4	1	4	16	8
6.000	0	4	1	0	0	1	6	9
Total:	6,553	719	22	46	4	99	7,443	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	766	50	19		797	2
Total Fire Hydrants	766	50	19	0	797	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 192

Number of distribution system valves end of year: 1,373

Number of distribution valves operated during year: 374

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF WELLS & SPRINGS (ACCT 614) - Includes rehabilitation of two wells, with a cost of \$37,300 charged to this account.

OPERATION SUPERVISION AND ENGINEERING (ACCT 660) - Includes a full year of salary charged to this account for the Civil Engineer. Since this employee started during 2000, only a partial year of salary was recorded in 2000.

METER EXPENSE (ACCT 663) - Lower in 2001 since meter testing occurred at both the beginning and end of 2000, lowering the meter testing costs in 2001. Also, there was a higher recovery of expenses for the wastewater department's share of the meter expense.

MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES (ACCT 672)- 2000 was the final year of amortization of the cost of painting a reservoir, and amounted to \$56,490. Since this was fully amortized in 2000, there was no cost in 2001.

MAINTENANCE OF HYDRANTS (ACCT 677) - The expenses for 2000 were high since a part-time employee was hired to paint all of the hydrants during the summer of 2000, and included labor, paint, and other supplies.

MISCELLANEOUS GENERAL EXPENSE (ACCT 930) - \$7000 less advertising was done in 2001. More advertising was done in 2000 to fill open positions in the utility.

Accumulated Provision for Depreciation - Water (Page W-10)

The depreciation rate for transportation equipment is 10% or 20%, depending on the vehicle.

Water Mains (Page W-17)

Mains are financed based on actual cost of the main installation as authorized by tariff run X-2.

Water Services (Page W-18)

The customer is charged for water to tap, which includes the valve. The property owner installs and maintains their own service.

Meters (Page W-19)

Adjustments were necessary to bring the end of year utility-owned meters in line with the meters at the end of the year by customer class.

Of the 6 six-inch meters, a total of 5 meters were tested in 2001 and the beginning of 2002.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

Less than half of the valves were operated during the year. However, part of our valve maintenance program is a practice to replace any leaking valves each year (We are replacing 1% of our valves yearly. In 2001, 29 of our valves were replaced.)

Fire hydrants consist of 758 six inch and 39 four inch hydrants. The four inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	15,472,794	1
Total Sales of Electricity	15,472,794	
Other Operating Revenues		
Forfeited Discounts (450)	10,792	2
Miscellaneous Service Revenues (451)	(2,742)	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,130,385	5
Interdepartmental Rents (455)	107,665	6
Other Electric Revenues (456)	5,592	7
Total Other Operating Revenues	1,251,692	
Total Operating Revenues	16,724,486	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	11,266,129	8
Transmission Expenses (560-573)	38,548	9
Distribution Expenses (580-598)	815,640	10
Customer Accounts Expenses (901-905)	210,088	11
Sales Expenses (911-916)	200,000	12
Administrative and General Expenses (920-932)	715,483	13
Total Operation and Maintenance Expenses	13,245,888	
Other Expenses		
Depreciation Expense (403)	1,170,793	14
Amortization Expense (404-407)	157,596	15
Taxes (408)	610,426	16
Total Other Expenses	1,938,815	
Total Operating Expenses	15,184,703	
NET OPERATING INCOME	1,539,783	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,792	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,792	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	(2,742)	3
Total Miscellaneous Service Revenues (451)	(2,742)	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM POLE CONTACTS	54,230	5
TRANSMISSION LEASE	1,076,155	6
Total Rent from Electric Property (454)	1,130,385	
Interdepartmental Rents (455):		
USE OF ELECTRIC PROPERTY (ALLOCATIONS) BY WATER DEPARTMENT	107,665	7
Total Interdepartmental Rents (455)	107,665	
Other Electric Revenues (456):		
MINOR SERVICES AND SALES OF MATERIALS	5,592	8
Total Other Electric Revenues (456)	5,592	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	(212)	25
Fuel (547)	0	26
Generation Expenses (548)	11,246	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	(25,376)	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	703	30
Maintenance of Structures (552)	5,033	31
Maintenance of Generating and Electric Plant (553)	25,122	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	827	33
Total Other Power Generation Expenses	17,343	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	11,248,786	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	11,248,786	
Total Power Production Expenses	11,266,129	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	3,342	37
Load Dispatching (561)	0	38
Station Expenses (562)	6,682	39
Overhead Line Expenses (563)	4,793	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	126	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	1,567	46
Maintenance of Overhead Lines (571)	22,038	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	38,548	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	218,348	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	4,537	51
Station Expenses (582)	11,276	52
Overhead Line Expenses (583)	56,825	53
Underground Line Expenses (584)	34,012	54
Street Lighting and Signal System Expenses (585)	0	55
Meter Expenses (586)	53,498	56
Customer Installations Expenses (587)	5,113	57
Miscellaneous Distribution Expenses (588)	182,112	58
Rents (589)	3,666	59
Maintenance Supervision and Engineering (590)	35,904	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	1,011	62
Maintenance of Overhead Lines (593)	177,769	63
Maintenance of Underground Lines (594)	12,092	64
Maintenance of Line Transformers (595)	621	65
Maintenance of Street Lighting and Signal Systems (596)	13,882	66
Maintenance of Meters (597)	2,412	67
Maintenance of Miscellaneous Distribution Plant (598)	2,562	68
Total Distribution Expenses	815,640	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	10,334	69
Meter Reading Expenses (902)	50,510	70
Customer Records and Collection Expenses (903)	131,836	71
Uncollectible Accounts (904)	17,408	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	210,088	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	200,000	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	200,000	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	199,003	78
Office Supplies and Expenses (921)	20,582	79
Administrative Expenses Transferred -- Credit (922)	45,569	80
Outside Services Employed (923)	93,452	81
Property Insurance (924)	8,553	82
Injuries and Damages (925)	33,021	83
Employee Pensions and Benefits (926)	239,410	84
Regulatory Commission Expenses (928)	7,652	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	70,961	87
Rents (931)	0	88
Maintenance of General Plant (932)	88,418	89
Total Administrative and General Expenses	715,483	
Total Operation and Maintenance Expenses	13,245,888	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		420,306	1
Social Security		72,043	2
Wisconsin Gross Receipts Tax		97,872	3
PSC Remainder Assessment	RATIO OF ELECT & WATER PRIOR YR REVENUE	20,205	4
Other (specify): NONE			5
Total tax expense		610,426	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215140				3
County tax rate	mills		6.127620				4
Local tax rate	mills		11.154030				5
School tax rate	mills		8.473460				6
Voc. school tax rate	mills		1.773720				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.743970				10
Less: state credit	mills		1.333440				11
Net tax rate	mills		26.410530				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.154030				14
Combined School Tax Rate	mills		10.247180				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.401210				17
Total Tax Rate	mills		27.743970				18
Ratio of Local and School Tax to Total	dec.		0.771382				19
Total tax net of state credit	mills		26.410530				20
Net Local and School Tax Rate	mills		20.372618				21
Utility Plant, Jan. 1	\$	35,799,997	35,799,997				22
Materials & Supplies	\$	368,095	368,095				23
Subtotal	\$	36,168,092	36,168,092				24
Less: Plant Outside Limits	\$	15,196,699	15,196,699				25
Taxable Assets	\$	20,971,393	20,971,393				26
Assessment Ratio	dec.		0.929564				27
Assessed Value	\$	19,494,252	19,494,252				28
Net Local & School Rate	mills		20.372618				29
Tax Equiv. Computed for Current Year	\$	397,149	397,149				30
Tax Equivalent per 1994 PSC Report	\$	420,306					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	420,306					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	12,099		18
Structures and Improvements (341)	2,499,632		19
Fuel Holders, Producers and Accessories (342)	514,551	14,209	20
Prime Movers (343)	0		21
Generators (344)	4,254,594	7,698	22
Accessory Electric Equipment (345)	661,805	32	23
Miscellaneous Power Plant Equipment (346)	31,652	89	24
Total Other Production Plant	7,974,333	22,028	
TRANSMISSION PLANT			
Land and Land Rights (350)	322,909		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			12,099	18
Structures and Improvements (341)			2,499,632	19
Fuel Holders, Producers and Accessories (342)			528,760	20
Prime Movers (343)			0	21
Generators (344)			4,262,292	22
Accessory Electric Equipment (345)	23,388		638,449	23
Miscellaneous Power Plant Equipment (346)			31,741	24
Total Other Production Plant	23,388	0	7,972,973	
TRANSMISSION PLANT				
Land and Land Rights (350)			322,909	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	6,311,333	1,131	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,807,087		29
Overhead Conductors and Devices (356)	949,867		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	9,391,196	1,131	
DISTRIBUTION PLANT			
Land and Land Rights (360)	7,013		34
Structures and Improvements (361)	72,141		35
Station Equipment (362)	256,274		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,398,858	261,523	38
Overhead Conductors and Devices (365)	4,633,397	338,808	39
Underground Conduit (366)	336,280	242,709	40
Underground Conductors and Devices (367)	1,060,205	187,497	41
Line Transformers (368)	3,295,350	174,383	42
Services (369)	552,007	140,142	43
Meters (370)	996,973	44,974	44
Installations on Customers' Premises (371)	215,379	12,273	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	372,951	27,437	47
Total Distribution Plant	15,196,828	1,429,746	
GENERAL PLANT			
Land and Land Rights (389)	91,449	8,076	48
Structures and Improvements (390)	720,596	4,738	49
Office Furniture and Equipment (391)	88,557	27,250	50
Computer Equipment (391.1)	365,827	19,634	51
Transportation Equipment (392)	537,164	51,793	52
Stores Equipment (393)	13,084	10,607	53
Tools, Shop and Garage Equipment (394)	201,494	15,318	54
Laboratory Equipment (395)	43,163		55
Power Operated Equipment (396)	478,735	82,748	56
Communication Equipment (397)	163,047	26,414	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)	559		6,311,905	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			1,807,087	29
Overhead Conductors and Devices (356)			949,867	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	559	0	9,391,768	
DISTRIBUTION PLANT				
Land and Land Rights (360)			7,013	34
Structures and Improvements (361)			72,141	35
Station Equipment (362)	4,675		251,599	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	73,315		3,587,066	38
Overhead Conductors and Devices (365)	86,729	44,669	4,930,145	39
Underground Conduit (366)			578,989	40
Underground Conductors and Devices (367)	9,082		1,238,620	41
Line Transformers (368)	69,690		3,400,043	42
Services (369)	12,976		679,173	43
Meters (370)	7,367		1,034,580	44
Installations on Customers' Premises (371)	5,023		222,629	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	5,296		395,092	47
Total Distribution Plant	274,153	44,669	16,397,090	
GENERAL PLANT				
Land and Land Rights (389)	15,471		84,054	48
Structures and Improvements (390)			725,334	49
Office Furniture and Equipment (391)	19,692		96,115	50
Computer Equipment (391.1)	11,804		373,657	51
Transportation Equipment (392)	42,425		546,532	52
Stores Equipment (393)	1,072		22,619	53
Tools, Shop and Garage Equipment (394)	8,520		208,292	54
Laboratory Equipment (395)			43,163	55
Power Operated Equipment (396)	64,422		497,061	56
Communication Equipment (397)	23,168		166,293	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,986		58
Other Tangible Property (399)	0		59
Total General Plant	2,711,102	246,578	
Total utility plant in service directly assignable	35,273,459	1,699,483	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 35,273,459	 1,699,483	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,986 58
Other Tangible Property (399)			0 59
Total General Plant	186,574	0	2,771,106
Total utility plant in service directly assignable	484,674	44,669	36,532,937
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	484,674	44,669	36,532,937

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	603,564	2.69%	67,240	13
Fuel Holders, Producers and Accessories (342)	96,659	3.06%	15,963	14
Prime Movers (343)	0			15
Generators (344)	859,381	2.66%	113,275	16
Accessory Electric Equipment (345)	180,723	3.14%	20,414	17
Miscellaneous Power Plant Equipment (346)	3,791	2.89%	916	18
Total Other Production Plant	1,744,118		217,808	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,291,975	2.44%	189,348	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	846,285	3.44%	59,634	22
Overhead Conductors and Devices (356)	371,309	2.86%	28,496	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					670,804	13
342					112,622	14
343					0	15
344					972,656	16
345	23,388				177,749	17
346					4,707	18
	23,388	0	0	0	1,938,538	
352					0	19
353	559				1,480,764	20
354					0	21
355					905,919	22
356					399,805	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	2,509,569		277,478	
DISTRIBUTION PLANT				
Structures and Improvements (361)	14,373	2.50%	2,309	27
Station Equipment (362)	222,591	2.78%	7,872	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,210,226	3.44%	139,718	30
Overhead Conductors and Devices (365)	942,034	2.50%	153,017	31
Underground Conduit (366)	16,713	2.50%	11,441	32
Underground Conductors and Devices (367)	304,526	3.33%	38,275	33
Line Transformers (368)	940,329	2.57%	107,126	34
Services (369)	214,274	4.62%	28,440	35
Meters (370)	424,081	2.71%	48,757	36
Installations on Customers' Premises (371)	50,315	9.09%	19,907	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	171,455	4.13%	15,860	39
Total Distribution Plant	4,510,917		572,722	
GENERAL PLANT				
Structures and Improvements (390)	388,934	2.27%	18,074	40
Office Furniture and Equipment (391)	48,040	6.25%	5,430	41
Computer Equipment (391.1)	307,256	16.00%	78,205	42
Transportation Equipment (392)	276,023	15.00%	62,038	43
Stores Equipment (393)	12,329	4.00%	1,050	44
Tools, Shop and Garage Equipment (394)	78,329	5.26%	12,048	45
Laboratory Equipment (395)	22,136	6.25%	2,538	46
Power Operated Equipment (396)	265,321	10.00%	40,886	47
Communication Equipment (397)	63,404	5.88%	15,067	48
Miscellaneous Equipment (398)	7,986	14.29%	0	49
Other Tangible Property (399)	0			50
Total General Plant	1,469,758		235,336	
Total accum. prov. directly assignable	10,234,362		1,303,344	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	559	0	0	0	2,786,488	
361					16,682	27
362	4,675		20,750		246,538	28
363					0	29
364	73,315	40,976	44,957		1,280,610	30
365	86,729	48,132	38,314	44,669	1,043,173	31
366					28,154	32
367	9,082	3,396	7,044		337,367	33
368	69,690		2,892		980,657	34
369	12,976	15,328			214,410	35
370	7,367				465,471	36
371	5,023	1,043	2,407		66,563	37
372					0	38
373	5,296	782	13,954		195,191	39
	274,153	109,657	130,318	44,669	4,874,816	
390					407,008	40
391	19,692		3,510		37,288	41
391.1	11,804				373,657	42
392	42,425				295,636	43
393	1,072		10		12,317	44
394	8,520				81,857	45
395					24,674	46
396	64,422				241,785	47
397	23,168		15		55,318	48
398					7,986	49
399					0	50
	171,103	0	3,535	0	1,537,526	
	469,203	109,657	133,853	44,669	11,137,368	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>10,234,362</u>		<u>1,303,344</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	469,203	109,657	133,853	44,669	11,137,368

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	0.00	1.00	3
Other:			
13.4/4.16KV & 120/240V SECONDARY VOLTAGE	0.28	297.44	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)	0.00	2.20	7
Other:			
13.4/4.16KV & 120/240V SECONDARY VOLTAGE	0.92	258.09	8
Transmission System			
34.5 kV			9
69 kV			10
115 kV	0.00	30.48	11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	197	11
Nonfarm	2,685	12
Total	2,882	13
Total customers on rural lines at end of year	2,882	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	55,000	Wednesday	01/03/2001	18:00	31,604
February	02	55,000	Friday	02/02/2001	08:00	29,133
March	03	51,000	Monday	03/12/2001	10:00	29,888
April	04	51,000	Monday	04/16/2001	10:00	27,840
May	05	52,000	Tuesday	05/15/2001	14:00	28,882
June	06	64,000	Wednesday	06/27/2001	15:00	30,293
July	07	70,000	Tuesday	07/31/2001	16:00	33,832
August	08	70,000	Monday	08/06/2001	14:00	32,931
September	09	57,000	Friday	09/07/2001	11:00	26,864
October	10	50,000	Thursday	10/25/2001	12:00	27,103
November	11	53,000	Monday	11/26/2001	19:00	30,062
December	12	55,000	Monday	12/17/2001	18:00	30,199
Total		683,000				358,631

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Service Corporation

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		358,631	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		358,631	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		345,332	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		204	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		368	22
Total Used by Company		572	23
Total Sold and Used		345,904	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		12,727	27
Total Energy Losses		12,727	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.5488%	29
Total Disposition of Energy		358,631	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	10,286	93,940	1
Total Sales for Residential Sales		10,286	93,940	
Commercial & Industrial				
GENERAL SERVICE	CG-1	1,490	38,244	2
SMALL POWER	CP-1	156	43,769	3
LARGE POWER	CP-2	31	35,760	4
INDUSTRIAL POWER	CP-3	14	129,553	5
INTERDEPARTMENTAL	MP-1	17	2,369	6
Total Sales for Commercial & Industrial		1,708	249,695	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	7	1,155	7
AREA LIGHTING	MS-2	483	542	8
Total Sales for Public Street & Highway Lighting		490	1,697	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		12,484	345,332	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		4,374,702	271,241	4,645,943	1
0	0	4,374,702	271,241	4,645,943	
		1,763,644	107,746	1,871,390	2
134,722	147,235	2,062,973	122,660	2,185,633	3
100,986	123,052	1,572,678	101,137	1,673,815	4
246,544	344,766	4,451,130	384,806	4,835,936	5
		102,084	6,506	108,590	6
482,252	615,053	9,952,509	722,855	10,675,364	
		97,436	2,836	100,272	7
		49,966	1,249	51,215	8
0	0	147,402	4,085	151,487	
				0	9
0	0	0	0	0	
482,252	615,053	14,474,613	998,181	15,472,794	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPS		1
Point of Delivery	MCMILLAN,WW,HUME		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	115,000		4
Point of Metering	4		5
Total of 12 Monthly Maximum Demands -- kW	683,000		6
Average load factor	71.9290%		7
Total Cost of Purchased Power	11,248,785		8
Average cost per kWh	0.0314		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	17,133	14,472	12
February	15,575	13,558	13
March	16,053	13,835	14
April	14,288	13,552	15
May	15,914	12,968	16
June	16,617	13,675	17
July	18,477	15,355	18
August	19,137	13,795	19
September	13,667	13,197	20
October	15,282	11,821	21
November	14,439	15,623	22
December	13,827	16,371	23
Total kWh (000)	190,409	168,222	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Arnold	Hume	McMillan	Wildwood	Wildwood-2	1
Voltage--High Side	13,200	115,000	115,000	115,000	115,000	2
Voltage--Low Side	4,160	13,200	13,200	13,200	24,940	3
Num. Main Transformers in Operation	1	1	2	2	1	4
Capacity of Transformers in kVA	2,500	28,000	56,000	56,000	20,000	5
Number of Spare Transformers on Hand	1	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	12,201	4,697	162,339	1
Acquired during year	281	224	5,494	2
Total	12,482	4,921	167,833	3
Retired during year	138	174	5,951	4
Sales, transfers or adjustments increase (decrease)	24	3	75	5
Number end of year	12,368	4,750	161,957	6
Number end of year accounted for as follows:				7
In customers' use	12,163	3,897	119,601	8
In utility's use	26			9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	179	853	42,356	12
Total end of year	12,368	4,750	161,957	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	250	238	285,600	1
Mercury Vapor	400	5	9,205	2
Sodium Vapor	100	366	205,712	3
Sodium Vapor	150	484	387,200	4
Sodium Vapor	250	119	149,940	5
Total		1,212	1,037,657	
Ornamental				
Sodium Vapor	250	92	115,920	6
Total		92	115,920	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

Amortization expense (Accounts 404-407): Includes \$152,358 of amortization of extraordinary property losses in account 182.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

MISCELLANEOUS OTHER POWER GENERATION EXPENSES (ACCT 549)- A combustior turbine was installed in Marinette that uses the same common facilities as our M-33 unit. We are receiving rent payments on the common facilities every month. These payments reduce our operating expenses, and has resulted in a credit in this account. The credit is larger in 2001, since we received a full year of payments. In 2000, there were only 6 payments.

MAINTENANCE OF GENERATING & ELECTRIC PLANT (ACCT 553) - There was less maintenance of the M-33 combustion turbine in 2001, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

MAINTENANCE OF OVERHEAD LINES (ACCT 571) - Expenses reflect \$22,000 that was spent trimming trees around our transmission lines.

OVERHEAD LINE EXPENSE (ACCT 583) - Since labor for transformer installation is calculated and capitalized in the year of purchase of the transformers, if more transformers are purchased in a year, more labor is transferred out of this account and capitalized. In 2000, 156 more transformers were purchased than in 2001, resulting in a larger credit to this account in 2000 of \$12,000 for capitalized labor.

UNDERGROUND LINE EXPENSE (ACCT 584) - An additional \$3,300 was spent in 2001 for Digger's Hotline and Triple E Utility for coordinating and locating underground electric lines. In addition, labor was \$2,100 higher in 2001 in maintaining the underground electric lines.

METER EXPENSE (ACCT 586) - Lower in 2001, since there was a net charge of \$3,700 for the change in sick/vacation accrual in 2000, and a net charge of only \$500 in 2001. Wages were also lower in 2001 by \$3,400, reflecting new employees in the meter department that were lower on the pay scale than the employees that left the department.

CUSTOMER INSTALLATION EXPENSE (ACCT 587) - Expenses in 2000 were extremely high, due to overhead line upgrades that required numerous services to be upgraded at our cost.

MISCELLANEOUS DISTRIBUTION EXPENSES (ACCT 588) -

MAINTENANCE OF OVERHEAD LINES (ACCT 593) - 2000 expenses were lower, due to tree trimming that was postponed until 2001. 2001 expenses of \$177,769 are comparable to 1999 expenses of \$172,004.

MAINTENANCE OF LINE TRANSFORMERS (ACCT 595) - 2000 expenses were higher, due to a mis-classification of an invoice for \$8400, which should have been charged to account 594.

OUTSIDE SERVICES EMPLOYED (ACCT 923) - Expenses in 2000 were high, and 2001 expenses are more in line with 1999. Payments to Boardman Law Firm decreased by \$15,000 in 2001.

EMPLOYEE PENSION AND BENEFITS (ACCT 926) - Health insurance costs increased almost 30% as of October 2000. 2000 only reflected several months at the higher rate, while 2001 reflected a full year of higher health insurance costs.

MAINTENANCE OF GENERAL PLANT (ACCT 932) - 2000 expenses were higher thar

ELECTRIC OPERATING SECTION FOOTNOTES

2001, due to the following reasons: Almost \$12,000 of cost was written off in 2000 that had been in preliminary survey costs. A study had been done on building remodeling, but this project was never completed and these costs were therefore written off. In 2000, the following expenses were incurred: Roof repairs \$3,177; Blacktopping \$3,592; Painting of interior of 2000 S. Roddis \$4,400; Landscaping \$3,960; wiring for computer network \$1,545. These expenses were not incurred in 2001, and therefore 2001 expenses were lower.

Electric Utility Plant in Service (Page E-06)

OVERHEAD CONDUCTORS AND DEVICES (ACCT 365): \$44,669 of conductor was retired in error in 2000, and was added back to plant and accumulated depreciation in 2001.

All additions and retirements on pages E-6 and E-7 are normal and regular purchases and retirements.

Accumulated Provision for Depreciation - Electric (Page E-08)

OVERHEAD CONDUCTORS AND DEVICES (ACCT 365): \$44,669 of conductor was retired in error in 2000, and was added back to plant and accumulated depreciation in 2001.

Internal Combustion Generation Plants (Page E-19)

Marshfield Electric & Water Department purchased a 32% undivided ownership from Wisconsin Public Service Corporation (WPSC) in the West Marinette Unit 33. WPSC is builder and operator of the M33 75MW Combustion Turbine, constructed in 1993. Permission was received from the PSC in 1994 to use page 403.5 and related footnotes of FERC Form #1 which are submitted by WPSC and can be found on our PSC reports from prior years. WPSC also uses the FERC pages in lieu of the related PSC report.

Electric Distribution Meters & Line Transformers (Page E-24)

Although adjustments were required for meters, number of transformers and total capacity of transformers, these adjustments were all less than .2% of the totals.
